

**EDUARDO SORIA RIVERA, CPA/ABV, CVA, CIA, CFE, ESQ.**

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## **CREDENTIALS**

**OVERVIEW:** 25 years of experience working as a business advisor and consultant through Public Accounting firms.

25 years of experience as a Certified Public Accountant (CPA).

13 years of experience as an attorney at law admitted to practice in Puerto Rico by the Puerto Rico Supreme Court.

23 years certified as an expert in Business Valuation (CVA) by the National Association of Certified Valuation Analysts (NACVA).

21 years certified as an Internal Auditor (CIA) by the Institute of Internal Auditors (IIA).

20 years as a Certified Fraud Examiner (CFE) by the Association of Certified Fraud Examiners (ACFE).

15 years certified as an expert in Business Valuation (ABV) by the American Institute of Certified Public Accountants (AICPA).

Since 1998, Mr. Soria has been qualified and has testified as a financial expert witness in federal-district and local courts, as well as the bankruptcy court. In the last 19 years, he has been involved in approximately 200 cases involving litigation support and expert witness assignments regarding finance, accounting, business valuation, and various financial matters.

He has been appointed as Special Master, Commissioner, Estate Partitioner and Receiver in cases of the federal-district court and at local courts, as well.

Mr. Soria has over 25 years of public accounting experience. During this time, he has acquired expertise in a wide array of industries such as:

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|-----------------|--------------------------|
| • Government    | • Services               |
| • Construction  | • Financial Institutions |
| • Insurance     | • Restaurants            |
| • Manufacturing | • Technology             |
| • Distribution  | • Retail                 |

Since 1993, Mr. Soria has worked upon a niche practice concentrating in engagements classified by the profession as non-traditional or specialized services. Non-traditional engagements encompass a wide array of consulting and business advisory projects, such as:

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|------------------------|--------------------|
| • Bankruptcy services  | • Risk assessments |
| • Divorce services     | • Internal audit   |
| • Fraud investigations | • Transfer pricing |

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- Forensic accounting
- Litigation support
- Internal control
- Business valuations
- Compliance evaluations
- Mergers and acquisitions

**EXPERIENCE**

**HIGHLIGHTS:** Stockholder and founding member of Soria Consulting LLC, a business consulting firm in Texas.

Seven years as Stockholder and founding member of the business consulting firm Soria, LLC, recently changed its legal name as Ecoval, LLC.

Eight years as the Partner in charge of the Business Advisory Division of the international accounting firm BDO, as well as Regional Head of Advisory of the International network.

Four years as a Manager and two as a Partner in charge of the Business Consulting Division of a local accounting firm Aquino, De Cordova, & Alfaro.

Two years as an Operations Audit Manager in the Office of Management and Budget (OMB) of the Government of Puerto Rico.

Two years as a Senior auditor in the international accounting firm of Arthur Andersen Puerto Rico.

Two years as a consultant in the local accounting firm Armando A. Suarez, CPA.

**WORK**

**SPECIALITIES:** ***Forensics and Valuation Services***

Forensics (Dispute Resolution Services)

- Divorce
  - Child support determination
  - Liquidation of marital estate
- Commercial damages
- Partnership dissolution
- Breach of contract
- Accounting malpractice claims
- Estate distribution
- Intellectual property damages
- Financial Statement Fraud
- Misappropriation of assets
- Loss of earnings
  - Constructive discharge
  - Wrongful termination
- Losses under Law 75/Law 21
- Shareholders dispute
- Loss profits
- Business Interruption claims
- Reconstruction of accounting records

*Construction Claims*

- Extended overhead
- Differing site conditions

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- Inefficiency
- Delays
- Breach of contract
- Labor and equipment escalation
- Default declarations

*Fraud and Forensic*

- Prevention
- Detection
- Investigation
- Fraud risk assessment

Mr. Soria has been involved in numerous fraud investigations related to asset misappropriations or employee fraud, in addition to financial statements fraud and investments schemes. He is a frequent speaker and lecturer in these topics to various professional organizations.

*Business Valuation Services*

- Equity valuations
- Intangible asset valuations
- Estate and gift tax valuation
- Business interest valuation
- Partnership interest valuation

Mr. Soria has been involved in approximately 245 valuation engagements since 1998. He has two designations as an expert in this field, CVA and ABV, being one of a few professionals in Puerto Rico with both credentials. He is the main instructor related to this topic in the Puerto Rico Society of Certified Public Accountants, and he has provided over 40 seminars related to the topic over a 25-year span.

*Due diligence*

- Representing the seller
- Representing the buyer

**Business and Government Consulting**

- Feasibility evaluations
- Federal funds management
- Process evaluation
- Internal controls review
- Internal audit outsources
- Process reorganization

Mr. Soria has assisted the PR Electric Power Authority (PREPA) management in the development of Project Worksheets (PW) as required under the Stafford Act, for the reconstruction of Puerto Rico's power grid. Also, assisted PREPA'S management in the evaluation of the allowability of the expenses incurred, their documentation and

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registration, as required by FEMA for their reimbursement.

Mr. Soria has also performed forensic audits regarding the use of funds made available to agencies, by Puerto Rico Office of Management and Budget, as advances to engage in the necessary tasks to restore the essential services on the island.

**Expert Consultant in complex financial cases**

- Evaluation of complex financial data in commercial, and corporate cases.
- Assistance in the preparation of request for production of documents and interrogatories regarding financial matters.
- Assistance in the preparation of deposition questions regarding financial matters to witness and financial expert witness.
- Assistance in the preparation of direct and cross-examination questions of financial related issues for trial.

**EDUCATION/CREDENTIALS:**

In 2015, Oxford-Chicago Valuation Program from the University of Oxford.

In 2015, International arbitration course from the Columbia University in the City of New York.

In 2008, passed the local bar exam with a 93-percentile score.

In 2007, graduated *Magna Cum Laude*, from the Interamerican University School of Law.

In 2006, became certified as an expert in Business Valuation (ABV) by the American Institute of Certified Public Accountants.

In 2001, became certified as a CFE (Certified Fraud Examiner).

In 2000, passed the Certified Internal Auditor (CIA) examination.

In 1998, passed, on the first try, the Certified Valuation Analyst (CVA) examination.

In 1995, passed, on the first try, all four parts of the uniform Certified Public Accountant (CPA) examination.

In 1995, graduated *Cum Laude* from the Business Administration Department of the University of Puerto Rico, Río Piedras campus, obtaining a BBA with a major in accounting.

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**COURSES AND  
SEMINARS:**

**As instructor**

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| • Business valuations                | 35 seminars |
| • Fraud                              | 20 seminars |
| • Litigation support                 | 10 seminars |
| • Liquidation of marital assets      | 7 seminars  |
| • Alimony determination              | 12 seminars |
| • Personal and commercial damages    | 8 seminars  |
| • Internal audit / Internal Controls | 6 seminars  |
| • Construction claims                | 10 seminars |
| • Expert witness testimony           | 14 seminars |

**For the following Institutions**

- Puerto Rico Society of Certified Public Accountants (PRCPA)
- Instituto de Educación Práctica of the Colegio de Abogados de Puerto Rico
- Interamerican University School of Law Continuing Education Program
- American Institute of Certified Public Accountants (AICPA)
- Institute of Internal Auditors (IIA)
- Association of Certified Fraud Examiners (ACFE)
- National Association of Certified Valuation Analysts (NACVA)
- Arthur Andersen
- BDO
- Law firms

**PROFESSIONAL**

**ACTIVITIES:**

Member of the following professional associations:

- American Institute of Certified Public Accountants (AICPA)
- Puerto Rico Society of Certified Public Accountants (PRCPA)
- National Association of Certified Valuation Analysts (NACVA)
- Association of Certified Fraud Examiners (ACFE)
- Institute of Internal Auditors (IIA)
- Texas Society of Certified Public Accountants (TSCPA)
- American Bar Association (ABA)
- Hispanic Bar Association (HBA)
- Houston Hispanic Chamber of Commerce (HHCC)

Has participated in the following committees:

- Continued Education (PRCPA and NACVA)
- Valuation and Forensics (PRCPA)
- Computerized exam preparation and Grading Committee (AICPA)
- "Comisión de Asuntos Interdisciplinarios del Colegio de Abogados"
- "Junta de Directores de la Asociación de Ex-alumnos de la Escuela de Derecho de la Universidad Interamericana"

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***PUBLICATIONS:***

- Business Valuations: The ideal financial benchmark for turnaround. Business Puerto Rico Edition 4, 2009.
- Valuations for financial reporting under SFAS 142.
- "El CPA". Abril/Mayo 2009.

**EDUARDO SORIA RIVERA, CPA/ABV, CVA, CIA, CFE, ESQ.**

<b>Case</b>	<b>Judge/Court</b>	<b>Description</b>	<b>Involvement</b>
Huertas Trading Corp., et. als. v Miguel Alberto Huertas Torres, et. als. Civil No.: BY2018CV03958(402)	Bayamón Superior Court	Commercial Damages	In process: Expert report. Deposition.
E-Steps LLC v Americas Leading Finance LLC, et. als. Civil No.: 20-CV-01245	United States District Court – Puerto Rico	Economic Loss	In process: Expert report. Deposition.
Marilyn Negrón Ortega, et. als. v Edil Jimenez Pérez, et. als. Civil No.: AR2021CV00490	Arecibo Superior Court	Loss of Profit	In process: Expert report. Deposition.
Mario Villegas Vargas v. JR Asphalt, Inc., Raymond Rodríguez Santos y Yeiramar Rivera Alicea Civil No.: SJ2021CV05534	San Juan Superior Court	Company's assets liquidation	In process: Court order administrator
Alejandro Tirado Castejón v. Emiliano Tirado Castejón, et. als. Civil No.: C AC2018-0043	Arecibo Superior Court	Liquidation of Inheritance	In process: Partitioner appointed by the Court
Punto Verde PT, Inc., et. als. v. Municipio de San Juan et. als. Civil No.: KPE2011-2754	San Juan Superior Court	Breach of contract/damages	In process: Expert witness and preparation of damages computation report
Juan Pagan Caraballo et. als. v. Puerto Rico Farm Credit et. als. Civil No.: 19-cv-01649-GAG	United States District Court – Puerto Rico	Damages; Truth in Lending	In process: Expert witness and preparation of damages computation report
Dra Luz M Acevedo Vargas v. Municipio de San Juan Civil No.: SJ2019CV01176	San Juan Superior Court	Backpay damages claim	In process: Expert witness and preparation of rebuttal report. Deposition.
Ballester Hermanos, Inc. v. CCI Beer Distributors, Inc. et. als. Civil No.: 19-CV-02100	Bayamón Superior Court	Tort Action under Law 75	In process: Expert witness and preparation of report. Deposition.
Martha Ariza Arias v. Saint John's School Civil No.: 19-2143	US District Court for the District of Puerto Rico	Wrongful Termination	In process: Financial Assessment of Consulting Services. Deposition.
Jose Wiscovitch et. als. v Carmen Yulin Cruz Soto et. als. Civil No.: 18-cv-1029	US District Court for the District of Puerto Rico	Civil Rights Violation	Expert Witness Rebuttal Report

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Diamar Otero de Cancel et. als. v. Dorado Health, Inc. et. als. Civil No: AR2019CV02085	Arecibo Superior Court	Torts and Damages	In process: Expert report. Deposition.
Javier Doval et. als. v. JCI, Corp. et. als. Civil No: SJ2019CV03362	San Juan Superior Court	Collection of money	Economic Expert Witness Report
Diddier Cancel Otero v. Dorado Health, Inc. et. als. Civil No: 19-1173	US District Court for the District of Puerto Rico	Tort Action for Medical Malpractice	In process: Economic Damages Expert Report. Deposition.
Dahiana Cardona Rodriguez v. Carlos Carro Pagan CG2019CV00060	Caguas Superior Court	Liquidation of marital assets	In process: Medical practice valuation. Deposition.
Virginia Dib Olazabal v. Pedro Hernández Fragela SJ2019CV06088	San Juan Superior Court	Liquidation of marital assets	In process: Expert witness and preparation of report.
Tamrío v. ACT	San Juan Superior Court	Construction Claim	In process: Expert witness and preparation of report. Deposition.
Ferrovia Agroman v. ACT	San Juan Superior Court	Construction Claim	In process: Expert witness and preparation of report
Criadero La Gloria Inc, v. Hacienda Tulipanes Inc EAC2016-0358	Caguas Superior Court	Breach of contract/damages	Loss profit and commercial damages
Waleska I. Irizarry Rosas v. Roberto D. Acosta Martin Civ. No. 201600358	Mayaguez Superior Court	Liquidation of marital assets	Business Valuation
Adm. Terrenos v. WMS KEF 2005-653	San Juan Superior Court	Eminent domain	Expert witness and preparation of report.
Maribel Deliz Jiménez v. Ginés Martínez Mangual Civil Num. EAC 2015-0400703	Caguas Superior Court	Liquidation of marital assets	Professional business valuation report. Determination of personal goodwill. Deposition.
Luisa Vanessa Marcial Vega v. Los herederos de Víctor Adolfo Marcial Burgos	Bayamón Superior Court	Estate partition	Shares valuation
Emma Arocho Pirris v. Benigno Dominguez Lara Civil no. EAC- 2016-0177	Caguas Superior Court	Shareholder claim	Business (pharmacy) Valuation. Deposition.
Ivelisse Irizarry Ortíz; Angel Omar Rodríguez Irizarry; Angel Javier Rodríguez Irizarry; Paola Mariel Rodríguez Irizarry v. Universal Insurance Company MZ2018CV00239	Mayaguez Superior Court	Torts Damages	In process: Expert witness and preparation of loss profit report. Deposition.



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Municipio de Carolina v. CH Properties	Carolina Superior Court	Damages resulting from a breach of contract	Expert witness
Samuel Sánchez Perez v. Neysa Sosa Iglesias	Carolina Superior Court	Liquidation of marital assets	Business Valuation
Dr. Ramón Echeandía Fuster vs Sandra M. Marrero Martínez	Bayamon Superior Court	Liquidation of marital assets	Expert witness and preparation of report. Deposition.
Héctor Raul Colón v. Ramon Luis Colón	Orocovis Superior Court	Valuation of an Estate and Liquidation	Estate partitioner appointed by the court
Magda Narah Martinez y Victor Galán Fundora	Bayamón Superior Court	Alimony determination report	Expert consultant
Rama Construction v. Municipio de Cayey	Caguas Superior Court	Construction Claim	Evaluation of damages report and rebuttal
International Equipment, LLC v. Cantera Roca Dura, et. al. Court Civil No. 17-1425(CCC)	San Juan District Court	Commercial damages	Preparation of damages report.
Arill Massas v Rios Cruz Civil No. D12017-0265	Bayamón Superior Court	Alimony determination	Preparation of report
Scotiabank de Puerto Rico v Salvador F. Rovira Civil No. JCD2016-0403 (604)	San Juan Superior Court	Lenders liability/ Commercial damages	Preparation of damages report
Scotiabank de Puerto Rico vs Puerto Rico Legal Advocates, PSC Civil No. JCD2016-0404	San Juan Superior Court	Lenders liability/ Commercial damages	Preparation of damages report
Teresa Gonzalez v. Julio Wiscovitch Civil No. DAC2016-0559	San Juan Superior Court	Commercial damages	Preparation of damages report
Maysonet v. Soto Marín Civil No. CAC 2016-1475	Arecibo Superior Court	Valuation of an estate and liquidation of marital assets.	Special Commissioner appointed by the Court
R Alexander Acosta Secretary of Labor, United States Department of Labor v. Optimus Investigations	San Juan District Court	Investigation of hidden assets	Receiver appointed by the Court

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<b>Case</b>	<b>Judge/Court</b>	<b>Description</b>	<b>Involvement</b>
Diana Gonzalez v. Sucesión José Gonzalez Méndez CIVIL No. K AC2002-5789	San Juan District Court	Valuation of an asset of an Estate and liquidation of the Estate.	Special Commissioner appointed by the Court
José A. Colón López and Tamaris Ruiz v. Desarrolladora J. A., Inc., et. al. Civil No. DDP2014 – 0955702	Bayamon Superior Court	Economic Damages	In process: Evaluation and preparation of rebuttal report.
Matilde O. Arbona García, et. al. v. Administración de Terrenos de Puerto Rico, et. al. Civil No. APE 2002-0093	Aguadilla Superior Court	Torts and Non-compliance	In process: Evaluation and preparation of rebuttal report.
Kasike, Inc. v. Jocarti Inv, etc. Civil No. N3CI2013 – 00408	Rio Grande Superior Court	Contract and Torts Resolution	In process: Evaluation and preparation of report. Deposition.
Servicios Médicos Universitarios, Inc. v. Hyperbaric Skin and Health Clinic Civil No. FPE 2016 – 0115	Carolina Superior Court	Eviction and cash collection	In process: Evaluation and preparation of rebuttal report.
Ileana Mercado Vélez, et. al. v. Hospital Episcopal San Lucas II, et. al. Case No. 15-2807 (JAF)	United States District Court for the District of Puerto Rico	Torts; Medical Malpractice	Evaluation of damages and preparation of rebuttal report.
Rosa Esther Vidro Vidro, Ángel Nerí Vidro Santiago, et. al. v. Hospital San Lucas II, et. al. Civil No. JDP2013 – 0565	Ponce Superior Court	Torts; Medical Malpractice	Evaluation of damages and preparation of rebuttal report.
Oficina para la Reglamentación de la Industria Lechera (ORIL)	San Juan Superior Court	Valuation	Rebuttal of Business Valuation
Caribe Tecno S.E. v. Administración para el Distrito del Centro de Convenciones Case No. 32-20-11—0008	American Arbitration Association – International Dispute Resolution	Arbitration-Construction claim	Evaluation and Preparation of report.

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<b>Case</b>	<b>Judge/Court</b>	<b>Description</b>	<b>Involvement</b>
Francisco Correa Gabriel, et. al. v. José A. López Cáceres, et. al. Civil No. CAC2009-1390 (401)	Arecibo Superior Court	Damages / Breach of contract	Legal representation.
Asoc. De Residentes de Monte Apolo, Inc. v. Norman Foy Santiago, et. al.; Carlos Crespo, et. al.; Ramón Rubio	San Juan Superior Court	Financial determination	Financial determinations related to Summary Judgment of case.
Oriental Bank and Trust v. María Cotto, su esposo Natanael Pacheco Martínez y la Sociedad legal de ganancias compuesta por ambos.	Humacao Superior Court	Claim related to employee	Evaluation and preparation of report.
Jorge Luis San Miguel Santos v. María Virgen Díaz Rodríguez y Farmacia Express, Inc.	Guayama Superior Court	Damages / Division of assets	Legal representation.
Harry Rodríguez Morales, Marian Rodríguez Pérez y la Sociedad Legal de Ganancias que integran; Victor Manuel Rosado Martínez, Diana San Feliz Cosme y la Sociedad de Ganancias que integran v. Lau Eill Import Corp.; L.W.V.H. Friends Manufacturing Corp.	Bayamón Superior Court	Damages / Breach of contract	Evaluation of damages/ preparation of report.
RQP Enterprises, Inc. v. Pall Life Sciences PR, LLC. Civil No. 2013-00904 (301)	Fajardo Superior Court	Damages / Breach of contract	Evaluation of damages/ preparation of report.
Ana Julia Rondón v. Francisco Aguayo Civil No. DI 2015-0025	San Juan Superior Court	Liquidation of marital assets/valuation	Evaluation of damages and preparation of report.
Rafael A. Pérez Bartolomei v. Yesenia Ojeda Arnau	Bayamón Superior Court	Liquidation of marital assets/valuation	Evaluation of damages and preparation of report.
Carmen Delgado Santana y otros v. Star Electrical Services & General Services, Inc., Aseguradoras A, B y C Civil No. HSCI 2014-01113	Humacao Superior Court	Damages/Loss of Personal Income	Evaluation of damages / preparation of report.

**EDUARDO SORIA RIVERA, CPA/ABV, CVA, CIA, CFE, ESQ.**

<b>Case</b>	<b>Judge/Court</b>	<b>Description</b>	<b>Involvement</b>
Melba Mabel Trinidad Rodríguez v. Luis Santiago Berrios Civil No. DAC2009-1916 (401)	Bayamón First Instance Court	Liquidation of assets	Valuation of company.
José L. Oquendo v. Aimee Acevedo Civil No. NSRF 2014-00633	Fajardo Superior Court	Child support determination	Evaluation of case and preparation of report.
Frances Regina Álvarez Emous v. Jorge Damián Carrera del Moral Civil No. KAC 2013-0593	San Juan Superior Court	Liquidation of marital assets/valuation	Evaluation of damages and preparation of report.
Jorge Acevedo Martínez v. Roberto Acevedo Martell y Cándida Martell Flores Civil No. KAC 2014-0457 (906)	San Juan Superior Court	Special Commissioner. Liquidation of estate.	Preparation of a report to determine the amounts to be distributed.
Nevarez & Villavicencio Contruction S.E. Vs. Winston Churchill 2000, Corp.	Arbitrator's Board	Commercial Damages/ Construction Claim	Evaluation of damages and preparation of report. Testimony in Court.
Madison Ortho, Inc. v. Sharma Pharmaceutical	United States Court – District of Puerto Rico	Damages / Breach of contract / Law 75	Evaluation of damages/ preparation of report.
Joshua Meléndez v. Caribbean Medical Center, Civil No. NSCI 2014-00227	Fajardo Superior Court	Damages/Loss of Personal Income	Evaluation of damages/ preparation of report.
Rivero Construction v. Autoridad de Carreteras y Transportación Civil No. KAC 2012-0418	San Juan Superior Court	Damages / Breach of contract	Evaluation of damages/ preparation of report.
D'Alessio International Trading, Inc. v. Foodonics International, Inc.	Arbitrator's Board	Damages / Breach of contract / Law 75	Evaluation of damages/ preparation of report.
Ignacio Rivera v. Corp. Víctor A. Rivera Civil No. DAC2010-1905	Bayamón Superior Court	Damages / Breach of contract	Evaluation of damages.
Constructora BJNP, Inc. v. CMA Architects & Engineers; Ing. Manuel Fernández; Continental Casualty Company Civil No. KAC 2003-7473 (901)	San Juan Superior Court	Commercial Damages / Construction Claim	Evaluation of damages and preparation of report.

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L. Reyes Contractors, S.E v. Autoridad de Carreteras y Transportación Civil No. KAC 2014-0440	San Juan Superior Court	Damages / Breach of contract	Evaluation of damages and preparation of report.
CSCG, Inc. v. Autoridad de Carreteras y Transportación Civil No. KAC 2013-0007	San Juan Superior Court	Damages / Breach of contract	Evaluation of damages and preparation of report.
Sucesión Méndez López v. Estado Libre Asociado de Puerto Rico, Administración de Terrenos	San Juan Superior Court	Damages	Evaluation of damages and preparation of report.
MPJ Auto Corporation v. Autoridad de Carreteras y Transportación Civil No. ISCI-2009-00606 (206)	San Juan Superior Court	Damages / Breach of contract	Evaluation of damages and preparation of report.
Evelyn López Velázquez V. Iglesia De Dios Pentecostal Movimiento Internacional, Inc. T/B/C Iglesia De Dios Pentecostal, Inc.; Mapfre-	Caguas Superior Court	Damages/Loss of Personal Income	Evaluation of damages / preparation of report and testified in court as an expert witness.
Trafon Group, Inc. v. Hemisphere foods, LLC; Northwest Selecta, Inc.; Héctor Vázquez Civil No. KAC2011-0480	San Juan Superior Court	Damages / Breach of contract / Law 75	Evaluation of damages/ preparation of report and testified in court as an expert witness.
Multinational Life Insurance Company v. Option Health Care Civil No. KAC12-0212	San Juan Superior Court	Debt collection/ Damages	Evaluation of damages and preparation of report.
ISTA Pharmaceuticals v. Fusion Consulting Group	District Court of California	Law 21 Claim	Evaluation of damages/ report.
Engineered Parts and Services, Inc. v. Dorado Shopping Center Development, Corp. Civil No. DCD2011-287(703)	San Juan Superior Court	Commercial Damages/ Construction Claim	Evaluation of damages/ report.

**EDUARDO SORIA RIVERA, CPA/ABV, CVA, CIA, CFE, ESQ.**

<b>Case</b>	<b>Judge/Court</b>	<b>Description</b>	<b>Involvement</b>
In re: Ponce de León 1403, Inc. Case No. 11-07920 (Metro Plaza)	US Bankruptcy Court	Financial analysis and feasibility of debtor projections	Evaluation of projections and feasibility.
In re: Manuel Mediavilla, Inc., Bankr. Case No. 13-2800 (MCF), and In re: Manuel Mediavilla and Maydin Melendez, Bankr. Case No. 13-02802	US Bankruptcy Court	Financial analysis and feasibility of debtor projections	Evaluation of projections and report.
In re: Empresas Omajede, Inc.	US Bankruptcy Court	Financial analysis and feasibility of debtor projections	Evaluation of projections and testimony on court.
Presbyterian Community Hospital, Inc. v. Ashford Development & Management, S.E. Civil No. KAC 2006-5585(908)	San Juan Superior Court	Breach of Contract/damages	Evaluation of damages.
María M. Collazo Burgos, Mariano Hernández Bernard, Iris Y. Negrón Cintrón, Ángeles Herrero Cintrón v. La Asociación de Suscripción Conjunta del Seguro de Responsabilidad Obligatorio y otros Civil No. KAC10-0179(908)	San Juan Superior Court	Commercial damages	Evaluation of damages/ report.
Consejo de Salud Playa de Ponce, Inc., et al., v. Hon. Lorenzo González Feliciano, Secretary of the Department of Health of the Commonwealth of Puerto Rico. Civil No. 06-1260 (GAG)	United States District Court	Breach of Contract /damages	Evaluation of damages/ report/testimony.
Administración de Terrenos v. Finca Matilde, Inc. Civil No. KEF1992-0528 (1003)	San Juan Superior Court	Commercial damages/ Eminent domain	Evaluation of damages and preparation of report.
CPG/GS PR NPL, LLC v. Swiss Chalet Case No. 11-04414(ESL), U.S.B.C., D.P.R.	US Bankruptcy Court	Claim related to payments to government agencies	Evaluation and preparation of report.

**EDUARDO SORIA RIVERA, CPA/ABV, CVA, CIA, CFE, ESQ.**

<b>Case</b>	<b>Judge/Court</b>	<b>Description</b>	<b>Involvement</b>
CPG vs. Builders Group & Development Case No. 1304867 (ESL)	US Bankruptcy Court	Feasibility of debtor reorganization plan	Evaluation and preparation of report.
Canatelo, LLC v. Trendnet, Inc. Civil No. 3:13-cv-01093-ccc)	United States District Court	Patent damages claim	Evaluation of damages and preparation of report.
Melba Mabel Trinidad Rodríguez v. Luis Santiago Berrios Civil No. DAC2009-1916 (401)	San Juan Superior Court	Liquidation of marital assets/valuation	Evaluation of damages and preparation of report.
Fupo v. Policía Civil No. KAC2007-4170	San Juan Superior Court	Breach of contract /Damages/Salary computation	Evaluation of damages and preparation of report.
Remex, Corp. v. Álvarez Electrical Co.	Ponce Superior Court	Breach of Contract /Construction Claim	Evaluation of damages and preparation of report.
Integration Corporate Services, PSC v. Envasadora de Azúcar, Inc. et. als Civil No. KCD2011-1100 (504)	San Juan Superior Court	Loss of personal income	Evaluation of damages and preparation of the lost income report.
Gema Enterprises, Corp. v Rexair, LLC, et. als Civil No. JAC2011-0367 (605)	Ponce Superior Court	Law 75 Claim	Preparation of economic damages report.
Maribel Rubio-Bello v. Coopaca Civil No. CAC2010-4455 (404)	Arecibo Superior Court	Loss of personal income	Evaluation of damages and preparation of report.
Santa Paula Oil Corporation v. Israel Benítez Naranjo, et. al. Civil No. DPE2008-0339	Bayamón Superior Court	Commercial damages	Evaluation of damages and preparation of report.
Mid North Engineering, Corp. v. Autoridad de Carreteras y Transportación Civil No. DAC2002-3354	Bayamón Superior Court	Breach of Contract /Commercial damages	Evaluation of damages and preparation of report.
Administración de Terrenos de Puerto Rico v. Oriente Industrial Park, S.E. Civil No. KEF2005-10 (1003)	San Juan Superior Court	Commercial damages	Evaluation of damages and preparation of report.
Banco Popular de PR v. Mega Power, Corp. Civil No. CCD2009-0685 (404)	Arecibo Superior Court	Debt collection	Evaluation of damages and preparation of a rebuttal report.

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<b>Case</b>	<b>Judge/Court</b>	<b>Description</b>	<b>Involvement</b>
Yamira Mercado et. als. v. Autoridad de Carreteras y Transportación de Puerto Rico et. als. Civil No. KPE2005-0746	San Juan Superior Court	Loss of personal income	Evaluation of damages and preparation of report.
Antonio Troche v. Flor Rivera Civil No. DDP2009-0701	Bayamón Superior Court	Loss of personal income	Evaluation of damages and preparation of report.
Vencedor Development, Corp. v. Autoridad de Carreteras y Transportación de Puerto Rico Civil No. DAC1977-0621	Bayamón Superior Court	Commercial damages	Evaluation of damages and preparation of report.
Autoridad de Carreteras y Transportación de Puerto Rico v. Kaiser Construction, Inc. Civil No. KAC2008-0188 (903)	San Juan Superior Court	Breach of Contract/Construction Claim	Evaluation of damages and preparation of report.
Irene Banuchi v. Mario J. García Muxó Civil No. DDI2011-0345	San Juan Superior Court	Child support determination and liquidation of Marital estate	Preparation of report to determine economic capacity and economic necessity.
Eric Lynch v. Technip V.I. Ltd. (Tpvi, Ltd.) Civil No. 546/2007	In the District Court of the Virgin Islands Division of St. Croix	Loss of personal income	Preparation of rebuttal report to economic damages.
Banco Popular de PR v. Edgar Abner Reyes Colón Case No. 06-04675	United States Bankruptcy Court	Involuntary Petition for Bankruptcy	Evaluation of expert witness report.
Vicente A. Feliciano Pérez v. Mayra Velázquez Rosado Civil No. KDI 2001-2358	San Juan Superior Court	Child support determination	Preparation of report to determine economic capacity and economic necessity.
Jerome Garffer Croly v. Gerónimo Rafael Mercado De La Pena, et. als. Civil No. DDP2008-0806	Bayamón Superior Court	Loss of personal income	Evaluation of damages and preparation of the lost income report.
María Teresa Izquierdo v. Jaime González, et. als Civil No. KP2010-2092	San Juan Superior Court	Evaluation of report	Evaluation of damages and preparation of report.
Medsci Diagnostic, Inc. v. State Insurance Fund Corporation Bankruptcy Case No. 10-04961 (ESL)	United States District Court	Commercial damages	Evaluation of damages and preparation of a rebuttal report.



**EDUARDO SORIA RIVERA, CPA/ABV, CVA, CIA, CFE, ESQ.**

<b>Case</b>	<b>Judge/Court</b>	<b>Description</b>	<b>Involvement</b>
Innovative Transport, Inc. v. Autoridad de Carreteras y Transportación de Puerto Rico	San Juan Superior Court	Breach of Contract /Construction Claim	Preparation of rebuttal report to economic damages.
LPC&D, Inc. v. Autoridad de Carreteras y Transportación de Puerto Rico Civil No. KCD2008-1803	San Juan Superior Court	Breach of Contract /Construction Claim	Preparation of rebuttal report to economic damages.
LPC&D, Inc. v. Autoridad de Carreteras y Transportación de Puerto Rico Civil No. KCD2009-4731	San Juan Superior Court	Breach of Contract /Construction Claim	Evaluation of damages and preparation of report.
Redondo Construction, Corp. v. Autoridad de Carreteras y Transportación de Puerto Rico Civil No. KAC2009-1579	San Juan Superior Court	Commercial damages/Breach of Contract	Preparation of rebuttal report to economic damages.
Ravaro Construction, Corp. v. Estado Libre Asociado de Puerto Rico, et. als Civil No. KAC2006-2809	Arbitration process	Construction claim	Preparation of rebuttal report to economic damages.
Autoridad de Edificios Públicos v. Cafetería Cooperativa Centro Gubernamental Minillas Civil No. KPE2009-0936	San Juan Superior Court	Commercial damages/Breach of Contract	Preparation of rebuttal report to economic damages.
Lebrón Developers v. Caguas Cemetery, Inc. Civil No. EAC2008-0547	Caguas Superior Court	Commercial damages/Breach of Contract	Evaluation of damages and preparation of the lost income report.
Casco Sales Company v. Maruyama U.S., Inc. Civil No. 10-1145 (SEC)	United States District Court	Law 75 Claim	Preparation of report to economic damages.
Senprodimes v. Sanco, et al.	United States District Court	Evaluation of certain misappropriation of assets	Investigation and preparation of an expert report
Minelson Media Ríos v. Ileana Rivera Gallardo Civil No. KAL2003-1285	San Juan Superior Court	Child support determination	Preparation of report to determine economic capacity and economic necessity.

**EDUARDO SORIA RIVERA, CPA/ABV, CVA, CIA, CFE, ESQ.**

<b>Case</b>	<b>Judge/Court</b>	<b>Description</b>	<b>Involvement</b>
Agnes Rivera Umpierre v. Carlos Luis García Collazo Civil No. KDI2009-2037 (705)	San Juan Superior Court	Child support determination and liquidation of Marital estate	Preparation of a valuation report and report to determine economic capacity and economic necessity.
Donna Duffy v. Charlotte Stringer Civil No. N2CI2009-00005	Vieques Superior Court	Liquidation of a Community Property	Special Master appointed by the Court
Asociación de Salud Primaria de Puerto Rico v. Estado Libre Asociado, et. als. Civil No. KPE2002-1037	San Juan Superior Court	Debt collection	Evaluation of financial information regarding some collection process and preparation of related reports.
Jardines de Oriente - Comagro, S.E. (Comagro) v. Administración de Vivienda Pública (AVP) Civil No. KAC09-1508	San Juan Superior Court	Breach of Contract	Evaluation of quantities claim by plaintiff and preparation of report.
Estado Libre Asociado; Administración de Vivienda Pública v. United States Fidelity & Guaranty Company Civil No. KAC2010-0334	San Juan Superior Court	Breach of Contract /Construction Claim	Evaluation of damages and preparation of report.
Autoridad de Edificios Públicos v. Administración de los Tribunales Civil No. KCD2009-3277	San Juan Superior Court	Breach of Contract	Evaluation of quantities claim by plaintiff and preparation of report.
Constructora Intercontinental v. Autoridad de Edificios Públicos Civil No. KAC2005-4271 (803)	San Juan Superior Court	Construction delay and disruption claim	Evaluation of damages and preparation of a rebuttal report.
HBA Contractors, Inc. v. Autoridad de Edificios Públicos Civil No. KAC2010-0125(903)	San Juan Superior Court	Construction delay and disruption claim	Evaluation of damages and preparation of a rebuttal report.
Comagro, S.E. (Comagro) v. Administración de Vivienda Pública Civil No. KAC09-1508	San Juan Superior Court	Construction delay and disruption claim	Evaluation of damages and preparation of a rebuttal report.
Del Valle Group, SP v. Autoridad de Edificios Públicos Civil No. KAC2005-5535 (903)	San Juan Superior Court	Construction delay and disruption claim	Evaluation of damages and preparation of a rebuttal report.

**EDUARDO SORIA RIVERA, CPA/ABV, CVA, CIA, CFE, ESQ.**

<b>Case</b>	<b>Judge/Court</b>	<b>Description</b>	<b>Involvement</b>
International Managed Care Services de Puerto Rico, Inc. v. International Reinsurance Managers LLC, et al. Civil No. 08-2154 (JAG)	United States District Court	Commercial damages	Evaluation of damages and preparation of the lost income report.
Target Engineering, S.E. v. Administración de Vivienda Pública	Arbitration process	Construction claim	Preparation of rebuttal report to economic damages.
Municipio de San Juan v. Sistemas Urbanos, Inc. Civil No. KAC08-0675 (906)	San Juan Superior Court	Commercial damages and debt collection	Evaluation of financial information regarding some collection process and preparation of related reports.
SDT Contractors, Inc. v. Administración de Vivienda Pública; Estado Libre Asociado de Puerto Rico Civil No. KAC07-6151	San Juan Superior Court	Construction claim	Preparation of rebuttal report to economic damages.
Aireko Construction, Inc. v. Autoridad de Edificios Públicos Civil No. KAC2008-1486 (803)	San Juan Superior Court	Construction delay and disruption claim	Evaluation of damages and preparation of a rebuttal report.
María E. Naveira San Miguel v. Francisco T. Díaz Sierra Civil No. DDI 2009-0156 (3006)	San Juan Superior Court	Child support determination	Preparation of a report to determine economic capacity and economic necessity.
Santa Paula Oil Corporation v. Caribbean Petroleum, Corp., et. als. Civil No. DAC 2004-3862	San Juan Superior Court	Commercial damages/Breach of Contract	Evaluation of damages and preparation of the lost income report.
Valencia Mercader v. Sandiford Civil No. KAC 01-5654(803)	San Juan Superior Court	Inheritance right claimed by heirs under de PR Inheritance Law	Preparation of a report to determine the amounts to be distributed.
Lillian Ortiz Fournier v. Alberto R. Costa Berríos Civil No. KAL2004-0816 (706)	San Juan Superior Court	Child support determination	Preparation of a report to determine economic capacity and economic necessity.
Charlene A. Sierra-Maldonado v. Dr. Héctor R. Aponte-Rivera Civil No. 07-1991 (ADC)	United States District Court	Computation of Life Care Plan	Evaluation of damages and preparation of the lost income report.
Iris Janet González Rosado v. José A. Torres Zayas Civil No. HSCI2008-01400	Humacao Superior Court	Liquidation of Marital estate	Preparation of a valuation report.

**EDUARDO SORIA RIVERA, CPA/ABV, CVA, CIA, CFE, ESQ.**

<b>Case</b>	<b>Judge/Court</b>	<b>Description</b>	<b>Involvement</b>
Frank Pagán Rosario y otros v. National Life Insurance y otros. Civil No. KAC09-0378 (903)	San Juan Superior Court	Law 75 Claim	Evaluation of damages and preparation of the lost income report.
Asociación de Suscripción Conjunta del Seguro de Responsabilidad Obligatorio v. Treasury Secretary Ángel A. Ortiz García. Civil No. 08-1707 (JAF)	San Juan Superior Court	Commercial damages	Evaluation of financial information regarding some collection process and preparation of related reports.
Citi financial v. Caribbean Financial Services, Corp. D/B/A Easy Money	Arbitration process	Commercial damages	Evaluation of damages and preparation of the lost income report.
Anne Marie Pazos Hourruitiner v. Fernandina Pazos Hourruitiner Civil No. DAC05-4176 (404)	Bayamón Superior Court	Settlement of an Inheritance Estate	Special Master appointed by the Court
Héctor Rivera Marsach v. Héctor A. Martínez Hernández, et. als Civil No. AAC2006-0201 (601)	San Juan Superior Court	Commercial damages	Evaluation of damages and preparation of the lost income report.
Toral Petroleum Corp. v. Citgo International	San Juan Superior Court	Commercial damages	Evaluation of damages and preparation of the lost income report.
Davanelle Freeman v. Kmart Corp. Civil No. 2005/0074	In the District Court of the Virgin Islands Division of St. Croix	Loss of personal income	Preparation of rebuttal report to economic damages
Olga Nieves v. Kmart Corp. Civil No. 2005/0024	In the District Court of the Virgin Islands Division of St. Croix	Loss of personal income	Preparation of rebuttal report to economic damages
Patrice Canton v. Kmart Corp. Civil No. 2005/143 F/C	In the District Court of the Virgin Islands Division of St. Croix	Loss of personal income	Preparation of rebuttal report to economic damages
Empresas Bechara, Inc. v. Puerto Rican Cement, d/b/a Cemex de Puerto Rico Civil No. KAC06-0911 (505)	San Juan Superior Court	Commercial damages/Breach of Contract	Provide consulting services in connection with the evaluation of certain documents related to an Escrow Account.
Rey O. Contreras Moreno v. Casanovas Gandarilla Civil No. KAC2008-1234 (504)	San Juan Superior Court	Child support determination and liquidation of Marital estate	Preparation of a valuation report and report to determine economic capacity and economic necessity.

**EDUARDO SORIA RIVERA, CPA/ABV, CVA, CIA, CFE, ESQ.**

<b>Case</b>	<b>Judge/Court</b>	<b>Description</b>	<b>Involvement</b>
JR Natural & Nutritional v. Salud Natural Entrepreneurs, Inc. Civil No. KAC08-0102 (902)	San Juan Superior Court	Law 75 Claim	Evaluation of damages and preparation of the lost income report.
Carmen I. Morales Avilés v. Ramón M. Vicente Alba Civil No. DAC2006-1974	Bayamón Superior Court	Liquidation of Marital estate	Preparation of a valuation report.
Colberg Toro v. Campos Esteve	San Juan Superior Court	Liquidation of Marital estate	Preparation of a valuation report.
Sadeka Suid v. Kmart Corp. Civil No. 2005-0087	In the District Court of the Virgin Islands Division of St. Croix	Loss of personal income	Preparation of rebuttal report to economic damages
Carlos Miletti v. Rotor Hawk Industries Civil No. 2007-1184 (RLA)	US District Court	Loss of personal income	Evaluation of damages and preparation of the lost income report.
A New Vision in Educational Services and Materials, Inc. h/n/c NEVESEM, Inc. v. Puerto Rico Telephone Company Civil No. KPE2005-1958 (904)	San Juan Superior Court	Breach of Contract	Evaluation of damages and preparation of the lost income report.
Latin American Holding, Inc. v. Tenaris et. als.	US District Court	Law 21 Claim	Evaluation of damages and preparation of the lost income report.
Dra. Carmen Ortiz Roque v. Ashford Presbyterian Community Hospital Civil No. KAC2006-5415	San Juan Superior Court	Loss of personal income	Evaluation of damages and preparation of the lost income report.
Meir Azulay v. Joseph Machini and Helena Borgmann Civil No. 2007-1003 (DRD)	US District Court	Breach of Contract	Preparation of damages report
CJRE Corp., Eduardo Rubio v. Vivianne Garriga Gil, Rodolfo Rivera, la SLBG y David Juarbe Civil No. KAC06-5238	San Juan Superior Court	Commercial damages	Evaluation of damages and preparation of the lost income report.
HERA Development, S.E. v. Administración de Terrenos, et. als. Civil No. KAC-2000-1258	San Juan Superior Court	Commercial damages	Preparation of rebuttal report to economic damages

**EDUARDO SORIA RIVERA, CPA/ABV, CVA, CIA, CFE, ESQ.**

<b>Case</b>	<b>Judge/Court</b>	<b>Description</b>	<b>Involvement</b>
Corporación del Fondo del Seguro del Estado v. Oscar L. Ramos, et. als. Civil No. CAC2003-5593	Arecibo Superior Court	Commercial damages	Evaluation of damages
Brunilda Ramos Jiménez, et. als. v. Innovavisión, Inc. et. als.	San Juan Superior Court	Loss of personal income	Evaluation of damages and preparation of the lost income report.
Molac Imports, Inc. v. Tree of Life, Inc.	San Juan Superior Court	Law 75 Claim	Preparation of preliminary loss profits analysis
TAP Corporation v. Supreme Chemicals of Georgia, Inc. Civil No. 06-1827 (JP)	US District Court	Law 75 Claim	Preparation of rebuttal report to economic damages
Sunc. José A. Méndez López v. Estado Libre Asociado de PR Civil No. KDP1995-1140	San Juan Superior Court	Commercial damages	Preparation of rebuttal report to economic damages
Marcos Antonio Rosado Ortiz v. Dr. Rafael Negrón Medina y Otros Civil No. CDP 2003-0034	Arecibo Superior Court	Loss of personal income	Evaluation of damages and preparation of the lost income report.
Diana Luna Serbia v. Rovira Correa Civil No. KDI-1997-0151 (705)	San Juan Superior Court	Child Support Computation	Preparation of report to determine economic capacity and economic necessity.
Corporación del Fondo del Seguro del Estado v. Oscar L. Ramos, et. als. Civil No. KAC2003-4249	Aguadilla Superior Court	Commercial damages	Evaluation of damages
Caribbean Petroleum Refining, L.P. v. Trailer Bridge JAX San Juan Bridge Civil No. 05-01227	US District Court	Commercial damages	Evaluation of a damages report and preparation of a rebuttal report
Brendacia Laban-Rivera v. University of the Virgin Islands	In the District Court of the Virgin Islands Division of St. Croix	Loss of personal income	Review the analysis of lost income opportunity and damages.
Cruz Rentas v. Hospital de Damas Civil No. JDP 2005-0277-605	Ponce Superior Court	Loss of personal income	Evaluation of damages and preparation of the lost income report.
Constructora Estelar v. Public Building Authority Civil No. AC 961467-803	Hon. Lorie Velasco / San Juan Superior Court	Construction delay and disruption claim	Evaluation of damages and preparation of a rebuttal report.

**EDUARDO SORIA RIVERA, CPA/ABV, CVA, CIA, CFE, ESQ.**

<b>Case</b>	<b>Judge/Court</b>	<b>Description</b>	<b>Involvement</b>
Oyola v. Oyola Civil No. DAC 940612-502	Hon. Georgina Candal / Bayamón Superior Court	Inheritance right claimed by heirs under de PR Inheritance Law	Preparation of a report to determine the amounts to be distributed.
Díaz Collazo v. Colón Figueroa Civil No. HEP 970143-107	Hon. A. Amoró / Humacao Superior Court	Liquidation of assets of a partnership, valuing a dentist professional practice	Preparation of a rebuttal report, deposition and testimony on court
Triple-S Inc. v. Elizabeth Plaza Rodríguez Civil No. KAC 990691-903	San Juan Superior Court	Evaluation of certain misappropriation of assets	Investigation and preparation of an expert report
Guastella Film Producers, Inc. v. Reading Cinemas of Puerto Rico, Inc.	San Juan Superior Court	Commercial damages	Evaluation of a damages report and preparation of a rebuttal report
Santander National Bank v. Colegio Bautista Bethel	Hon. E. Lamoute / US Bankruptcy Court	Financial analysis and feasibility of debtor projections	Evaluation of projections and testimony on court
Hernández Loring v. UMET Civil No. 971215	Hon. Salvador Casellas / United States District Court for the District of Puerto Rico	Loss of personal income	Preparation of a report, deposition and testimony of court
Pedro Feliciano v. AEE Civil No. JDP00-0248	Ponce Superior Court	Loss of personal income	Preparation of report and deposition
Nancy Rivera Robles v. Hospital Dr. Pila de Ponce Civil No. JDP 02-0410	Ponce Superior Court	Loss of personal income	Preparation of report and deposition
Municipio de San Juan v. Target Engineering, S.E.	San Juan Superior Court	Construction claim	Evaluation of damages and preparation of report
Dynamic Builders, Inc. v. Corporación de PR para la Difusión Pública Civil No. KAC 1992-0779	San Juan Superior Court	Construction claim	Evaluation of damages and preparation of report
Inmobiliaria Montemar, S.E. v. Raúl Siber Bender, et. als h/n/c Plattini	San Juan Superior Court	Debt collection	Evaluation of damages and preparation of a report
Iris Nereida Pérez Ramos, y otros v. Municipio de Trujillo Alto y otros Civil No. PDF 2000-0536	Carolina Superior Court	Loss of personal income	Preparation of report
Steidel Construction, Inc. v. Plaza Universidad, Inc. y otros	San Juan Superior Court	Construction claim	Evaluation of damages and preparation of report

**EDUARDO SORIA RIVERA, CPA/ABV, CVA, CIA, CFE, ESQ.**

<b>Case</b>	<b>Judge/Court</b>	<b>Description</b>	<b>Involvement</b>
Antonio Figueroa v. Seguros Calderón Civil No. KPE 01- 0842	San Juan Superior Court	Shareholders dispute	Evaluation of damages and preparation of a report
Edgardo Rivera Marrero v. Island Finance de PR Civil No. PE 2001-0007	San Juan Superior Court	Loss of personal income	Preparation of report
Drillex S.E. v. Rexach Construction Company, Inc. Civil No. KDC 00-0291	San Juan Superior Court	Construction claim	Evaluation of damages and preparation of report
Sucesión Pedro Junco Salicrup Civil No. GAC 8713-0001	San Juan Superior Court	Shareholders dispute	Preparation of a report
Futura Development of PR, Inc. v. Compañía de Desarrollo Corporativo Civil No. KPE 01-1830	United States District Court for the District of Puerto Rico	Economic damages	Evaluation of the damages and preparation of a report
JJMR Construction, S.E. v. Municipio de Utuado	Utuado Superior Court	Construction claim	Evaluation of the damages and preparation of report
Tropical Distributors Center, Inc. v. ED&F Man Sugar, Inc. Civil No. DCD 2003-0124	Bayamón Superior Court	Economic damages	Evaluation of damages and preparation of report
Del Valle Group v. PR Public Housing Authority	San Juan Superior Court	Construction claim	Evaluation of damages and preparation of report
Del Valle Group v. Autoridad de Carreteras y Transportación Civil No. KAC2003-2348	San Juan Superior Court	Construction claim	Evaluation of damages and preparation of report
Fenola Francois v. Sunny Isles Shopping Center Civil No. 401/2001	Territorial Court of Virgin Islands, Division of St. Croix	Loss of personal income	Preparation of rebuttal report
PR Freight Systems, Inc. v. Corporación para el Desarrollo de las Exportaciones Civil No. DKDP03-380	San Juan District Court	Economic damages	Evaluation of damages and preparation of report
Controlled Demolition & Recycling Corp. v. PR Housing Department	San Juan Superior Court	Construction claim	Evaluation of damages and preparation of report



**EDUARDO SORIA RIVERA, CPA/ABV, CVA, CIA, CFE, ESQ.**

<b>Case</b>	<b>Judge/Court</b>	<b>Description</b>	<b>Involvement</b>
Mr. David Lorchbaugh v. GEC, LLC and Leslie L. Miller Civil No. 302/03	Territorial Court of Virgin Islands, Division of St. Croix	Loss of personal income	Preparation of rebuttal report
Aibonito Shopping Center Civil No. 03-1158 [JP]	United States District Court for the District of Puerto Rico	Commercial damages	Evaluation of damages and preparation of report
Susan Howe v. East End Watersports Civil No. 2002/8183 M/R	Territorial Court of Virgin Islands, Division of St. Thomas and St.	Loss of personal income	Preparation of rebuttal report
NAG Safety Corp.	San Juan Superior Court	Stockholder dispute	Preparation of report and testimony in court
Gene Walker v. VI Racing	Territorial Court of Virgin Islands, Division of St. Croix	Loss of personal income	Preparation of rebuttal report
AM Associates v. Vi-Jon Laboratories Inc.	United States District Court for the District of Puerto Rico	Law 75 claim	Preparation of rebuttal report
Rams Imports, Inc. v. Luis Arroyo	United States District Court for the District of Puerto Rico	Breach of distribution contract	Preparation of damages report
Del Valle Group v. PR Highway Authority	San Juan Superior Court	Construction claim	Preparation of damages report
Proper Construction v. Constructores del Este Inc.	San Juan Superior Court	Construction claim	Preparation of damages report and deposition
Blanco v. Portela Civil No. DDI05-0748	Bayamón Superior Court	Liquidation of Marital estate and determination of child	Preparation of a report and testimony on court
Combustion Engineering Caribe v. Geo P. Reinjes, Inc. Combines	United States District Court for the District of Puerto Rico	Construction Claim	Evaluation of damages and preparation of a rebuttal report
Diana Feliciano Calero v. José Godur	San Juan Superior Court	Liquidation of Marital estate	Preparation of a valuation report
Efron v. Candelario Civil No. KAC2001-4173	San Juan Superior Court	Liquidation of Marital estate	Preparation of a report
De Lahongrais v. Albors	San Juan Superior Court	Liquidation of Marital estate	Preparation of a report
Fernando Arabía v. Teresa Acosta Civil No. KDI 2004-2213	San Juan Superior Court	Liquidation of Marital estate	Preparation of a report
Fellom v. Romero	San Juan Superior Court	Liquidation of Marital estate	Preparation of a report
Sun Life Assurance Company of Canada v. Agnes Rios Berly Civil No. KAC2004-0915	San Juan Superior Court	Liquidation of an estate	Preparation of a report
HR Subcontractors v. Cemex de PR	San Juan Superior Court	Construction Claim	Preparation of damages report

**EDUARDO SORIA RIVERA, CPA/ABV, CVA, CIA, CFE, ESQ.**

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JJMR v PR Highway Authority	San Juan Superior Court	Construction Claim	Preparation of damages report
Marina de Ponce Inc. v. Doral Financial Corp.	San Juan Superior Court	Construction Claim	Preparation of damages report

**EDUARDO SORIA RIVERA, CPA/ABV, CVA, CIA, CFE, ESQ.****As instructor**

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**As instructor**

<i>Seminar</i>	<i>Sponsor</i>	<i>Year</i>
Peritaje Financiero: La Clave está en el Detalle	Colegio de Abogados de PR	2022
Report Writing	Ecoval LLC	2022
Las Medidas Cautelares en los Procesos de Divorcio	Colegio de Abogados de PR	2022
Informe de Valoración para Procesos Hereditarios	PR Society of CPA's	2022
Practical Guidance for Estate Partition under the New Civil Code	Interamerican University School of Law	2022
Damages Valuation – Personal and Commercial	Interamerican University School of Law	2019
Damages Valuation – Personal and Commercial	PR Society of CPA's	2019
5 <sup>th</sup> Damages Forum – Damages Valuation	Interamerican University School of Law	2019
Forum Export of products and services	PR Society of CPA's	2018
Laws and Regulations applicable to fraud investigations	"Oficina del Contralor"	2018
Business Valuation basics	PR Society of CPA's (Ponce)	2017
Strategies to increase the value of your business	SBDC PR (Small Business Development Center) Ponce	2017
Strategies to increase the value of your business	SBDC PR (Small Business Development Center) Caguas	2017
Business Valuation basics	PR Society of CPA's (Mayaguez)	2017
Forensic Accounting	PR Society of CPA's (Mayaguez)	2017
Business Valuation Principles	PR Society of CPA's (North Area Chapter))	2017
Fraud Investigations	PR Society of CPA's (North Area Chapter))	2017
Liquidation of a Community property estate	Interamerican University School of Law	2017
Business Valuation Principles and practical applications	PR Society of CPA's	2017
Forensic accounting and Fraud investigations	PR Society of CPA's	2017
Rules of civil procedure and evidence applicable to expert witness work	Interamerican University School of Law	2017
"Valoración de Negocios en la Planificación Sucesoral"	PR Society of CPA's	2016
Forensic Valuation	PR Society of CPA's	2015
Fraud Investigation and Forensic Accounting	PR Society of CPA's	2015
"Aspectos Financieros bajo las Nuevas Guías para Computar las Pensiones Alimentarias en Puerto Rico"	"Taller Jurídico Educativo, Inc."	2015

**EDUARDO SORIA RIVERA, CPA/ABV, CVA, CIA, CFE, ESQ.****As instructor**

<b>Seminar</b>	<b>Sponsor</b>	<b>Year</b>
"Interpretación y análisis de jurisprudencia relacionada a cálculos de daños provenientes de angustias y sufrimientos mentales"	"Colegio de Abogados de PR"	2015
Forensic Accounting Principles, Standards, and Methodologies	PR Society of CPA's	2015
"Valoración de Negocios en la Planificación Sucesoral"	"Facultad de Derecho, Universidad Interamericana"	2015
"Nuevas Guías para Computar las Pensiones Alimentarias en PR" (Fajardo, Bayamón, Arecibo)	"Colegio de Abogados de PR"	2015
"Guías para determinar y modificar las pensiones alimentarias en Puerto Rico"	"Facultad de Derecho, Universidad Interamericana"	2015
"Constitución, administración y liquidación de la Sociedad Legal de Gananciales"	Microjuris	2015
"Aspectos Financieros bajo las Nuevas Guías para Computar las Pensiones Alimentarias en Puerto Rico"	"Taller Jurídico Educativo, Inc."	2015
Financial Due Diligence in Mergers and Acquisitions	PR Society of CPA's	2015
"Guías para determinar y modificar las pensiones alimentarias en Puerto Rico"	"Facultad de Derecho, Universidad Interamericana"	2014
Forensic Accounting Principles, Standards and Methodologies	PR Society of CPA's	2014
Fraud Update: Detecting and Preventing the Top Ten Fraud Schemes	PR Society of CPA's	2014
"Interpretación y análisis de jurisprudencia relacionada a cálculos de daños provenientes de angustias y sufrimientos mentales – Valoración de daños emocionales"	"Colegio de Abogados de PR"	2014
Financial Institution Fraud	PR Society of CPA's	2014
"Valoración de daños, comerciales y personales, génesis, desarrollo y estatus actual"	"Facultad de Derecho, Universidad Interamericana"	2014
Forensic Accounting: Fraud Investigation	BDO Miami	2013
Business Valuation – Theories, Methods and New Trends	PR Society of CPA's	2013
"1ra Conferencia Derecho de Familia – Custodia y Alimentos"	"Facultad de Derecho, Universidad Interamericana"	2013
"Aspectos prácticos en el manejo de litigios de daños comerciales"	Legal Training, Corp.	2012
Principles of Forensic Accounting	PR Society of CPA's	2011
"Aspectos prácticos en el manejo de litigios de daños comerciales"	"Colegio de Abogados de PR"	2011
Policies & Procedures General Guidelines to Balance Activities and Objectives with Laws and Regulations	Inmediata Health	2011
Financial Statement Analysis for Commercial Lending	PR Society of CPA's	2010
Commercial Lending & Financial Statements Analysis	Scherrer Hernández & Co.	2010
Prospective Financial Information	Scherrer Hernández & Co.	2010

**EDUARDO SORIA RIVERA, CPA/ABV, CVA, CIA, CFE, ESQ.****As instructor**

<i>Seminar</i>	<i>Sponsor</i>	<i>Year</i>
Business Valuations-Intermediate	PR Society of CPA's	2010
"Conferencia CPA en Firmas Locales"	PR Society of CPA's	2010
"4ta Conferencia de Derecho de Construcción"	"Facultad de Derecho, Universidad Interamericana"	2010
Case Analysis	NACVA-PR	2009
Risk Based Auditing	PR Society of CPA's	2009
"El Rol de Expertos Financieros en Casos de Litigios"	"Colegio de Abogados de PR"	2009
Report Writing	PR Society of CPA's	2009
"Evaluación de Riesgo"	IIA Puerto Rico Chapter	2009
"Valoración de Negocios en el Contexto de Litigios"	PR Society of CPA's	2009
"Valoración de Negocios-Fundamentos, Técnicas Utilizadas y Pronunciamientos Recientes"	PR Society of CPA's	2009
Principles of Forensic Accounting	PR Society of CPA's	2009
"Auditoría a Base de Manejo de Riesgo"	PR Society of CPA's	2009
"Primera Conferencia Anual CPA-Abogados (Aspectos Legales y Contributivos de las Relaciones de Pareja)"	"Colegio de Abogados de PR"	2009
"Primera Conferencia Anual CPA-Abogados (Modelos Económicos para la Determinación de Pensiones Alimentarias)"	"Colegio de Abogados de PR"	2009
"Cómputo de la Pensión Alimentaria Parte I y Parte II"	PR Society of CPA's	2009
Economic and Demographic Analysis: Essential Elements in Business Valuations-PR Society of CPA's	PR Society of CPA's	2009
Forensic Accounting	PR Society of CPA's	2008
Economic Damages	PR Society of CPA's	2008
Construction Damages		2008
"Primer Simposio de Daños y Perjuicios / Cómputo de Pérdida de Ingresos y Daños Económicos"	"Facultad de Derecho, Universidad Interamericana"	2008
Business Valuation		2007
"Valoración de Negocios-Fundamentos y Técnicas Utilizadas"		2007
Report Writing		2007
"Reglas de Evidencia Aplicables a Peritos Económicos"		2007
"Reclamaciones de Construcción"		2006
"Función del Evaluador Analista Certificado y Contador Público Autorizado en Casos de Apoyo en Litigios"		2006

**EDUARDO SORIA RIVERA, CPA/ABV, CVA, CIA, CFE, ESQ.****As instructor**

<i>Seminar</i>	<i>Sponsor</i>	<i>Year</i>
The Ever-Changing Landscape of Fraud and Operational Risk		2006
"Reclamaciones Casos de Construcción para Contratistas"		2005
"Reclamaciones" Extended Overhead		2005
"Fraude, el Nuevo Rostro"		2004
Due Diligence		2004
"Función del Valuador Analista Certificado (CVA) y Contador Público Autorizado (CPA) en Casos de Apoyo en Litigios"		2003
"Curso Industria Concesionarios de Autos-NACVA"		2003
SAS 99		2003
Buyer Due Diligence		2003
Financial Guide for Attorneys (judges)		2002
"Prevención, Detección e Investigación de Fraude"		2002
Contractor Claims		2002
Business Valuation		2002
New Techniques to Combat Fraud		2000
FEMA Public Assistance Audit Approach		1999
Documentation of FEMA Category A & B Public Assistance Program Grants		1999
Electronic Work-papers for Financial Audits		1999
Single Audit		1999
Working Papers for Financial Audits		1998

**EDUARDO SORIA RIVERA, CPA/ABV, CVA, CIA, CFE, ESQ.****As participant**

<b>Seminar</b>	<b>Year</b>	<b>Location</b>
Código Civil 2020-La responsabilidad civil contraactual	2021	PR
Código Civil 2020-Regimenes Económicos Matrimoniales y Capitulaciones Matrimoniales	2021	PR
Webinar: Ética: Ejerciendo nuestro juicio profesional	2021	PR
Webinar: Auditoría de los sistemas de información computarizados: prevención y detección de fraude	2021	PR
XXXII Foro Contributivo (Virtual)	2021	PR
Conferencia de Firmas de CPA	2020	PR
III Foro Exportación de Servicios – de la Teoría a la Práctica	2020	PR
Webinar “Valoración de daños personales y comerciales”	2020	PR
“XXXI Foro Contributivo”	2020	PR
“Análisis de Jurisprudencia de Ética y Conduta Profesional del 2017 al 2019”	2019	PR
NGMA 2019 Annual Grants Training Program - Virginia	2019	USA
“XXX Foro Contributivo”	2019	PR
“Temas de actualidad en el área de impuestos”	2018	PR
VII Annual Internal Audit Forum	2017	PR
Accounting and Auditing Update	2017	PR
“Manejo de la Diversidad: Integración de los Grupos Generacionales Trabajo”	2017	PR
Fraud Investigation and Forensic Accounting	2017	PR
Business Valuation	2017	PR
“X Foro Anual de la Industria de la Construcción”	2017	PR

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<b>Seminar</b>	<b>Year</b>	<b>Location</b>
"Preparación de cursos a ser ofrecidos por internet"	2017	PR
"Responsabilidad Civil y Profesional de los Abogados"	2017	PR
"Recursos Periciales en Procedimientos Civiles"	2017	PR
NACVA – Regional Specialty Conference – Washington DC	2016	USA
Houston CPA Society: Energy Conference	2016	USA
27 <sup>th</sup> Annual ACFE Global Fraud Conference (Las Vegas)	2016	USA
"Alternativas disponibles a ciudadanos americanos residentes de PR para reducir la contribución sobre caudal relicto en PR y EU"	2016	PR
"Valoración de Negocios en la Planificación Sucesoral"	2016	PR
"Taller interactivo: Cómo ser un conferenciante y comunicador exitoso"	2016	PR
Oxford Chicago Valuation Program	2015	London
Joint Columbia Law School-Chartered Institute of Arbitrators Course on International Commercial Arbitration	2015	USA
"Tecnología y seguridad en la empresa moderna"	2015	PR
"Los servicios no tradicionales"	2015	PR
"Disposiciones de la Ley 72: Contribución sobre ingresos, IVU/IVA"	2015	PR
"Primera Conferencia de Planificación Sucesoral"	2015	PR
"Repaso: Reales, Administrativo, hipotecario y sucesiones"	2015	PR
"Técnicas para mejorar destrezas de litigio"	2015	PR
"Repaso: Daños, procedimiento civil y laboral"	2015	PR
"Deposiciones: Toma, defensa y uso en el litigio"	2015	PR



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<b>Seminar</b>	<b>Year</b>	<b>Location</b>
"Manejo de información electrónica en las redes sociales"	2015	PR
"Nuevas Guías Mandatarias para Computar las Pensiones Alimentarias: Taller Práctico"	2014	PR
"Estrategias y técnicas de litigación en el Tribunal de Quiebras"	2014	PR
"Aspectos éticos de la contratación, facturación y cobro de servicios profesionales de abogado"	2014	PR
"El IVU en los muelles y el Nuevo reglamento del IVU"	2014	PR
"Planificación Contributiva para pequeñas y medianas empresas"	2014	PR
Professional Ethics for CPA's in Public Practice and Business	2014	PR
NACVA – Administrative & Technical matters	2014	PR
NACVA – Calculation of Commercial Damages	2014	PR
NACVA - Annual Consultants Conference – Las Vegas	2014	USA
Bloomberg BNA - North American Pricing Transfer Conference	2014	USA
"Fraude y Crímenes de Cuello Blanco"	2014	PR
Social Media in Our Courts: Discovery, Trail, and Practice Considerations	2013	PR
Top Ten Bankruptcy Cases of the Past Year	2013	PR
"Situación Económica de Puerto Rico y Proyecciones 2013"	2013	PR
"Tecnología al rescate del abogado frugal"	2013	PR
"Pensiones alimentarias en Puerto Rico"	2013	PR
TP Minds Transfer Pricing Summit 2013 – Americas	2013	USA
23 <sup>rd</sup> Annual ACFE Fraud Conference (Orlando)	2012	USA
"Responsabilidad Profesional: Jurisprudencia 2010-2011"	2012	PR
"Responsabilidad Profesional: Alcance de la frase-Apariencia de Conducta Profesional Impropia, que se incluye en el Canon 38"	2012	PR

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<b>Seminar</b>	<b>Year</b>	<b>Location</b>
Construction Delay, Acceleration and Inefficiency Claims	2011	USA
Advanced litigation workshop	2011	USA
"La transición del viejo mundo al nuevo mundo financiero"	2011	PR
"Foro: Rol y expectativas de la empresa privada ante el "economic meltdown" en Puerto Rico"	2011	PR
Accounting & Auditing Update	2011	PR
"La protección de los secretos de negocio y el derecho a la propia imagen o el derecho de publicidad"	2011	PR
Fundamentals of Auditing in Higher Education	2011	USA
Operational Auditing: An Introduction Through Advanced	2010	USA
"Segundo Simposio de Daños y Perjuicios"	2010	PR
"Cambios Introducidos por la Nueva Ley General de Corporaciones a la Antigua Ley de 1995 y Desarrollos en las Normas Éticas Relativas a Corporaciones"	2010	PR
"Teoría y Aspectos Prácticos en la Valoración de Daños Económicos"	2010	PR
"Estrategias del Descubrimiento de Prueba a la Luz de las Nuevas Reglas de Procedimiento"	2010	PR
"Derecho Procesal y Probatorio de Derecho de Familia"	2010	PR
"Las Nuevas Reglas de Evidencia para el Abogado en la Práctica Civil"	2010	PR
NACVA-Annual Convention (Miami)	2010	USA
"Auditoría de Fondos Obtenidos por Disposición del ARRA"	2010	PR
"Programa de Arbitraje"	2009	PR
20 <sup>th</sup> Annual ACFE Fraud Conference (Las Vegas)	2009	USA
"Análisis de Riesgos Financieros" (Stress Test Financiero)	2009	PR
"Mejores Prácticas en la Administración de Informática Basadas en ITIL/ITSM"	2009	PR
"Capitulaciones Matrimoniales: Teoría, Modelos y Posibles Conflictos Éticos"	2009	PR
The CPA as an Expert Witness	2009	PR

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<b>Seminar</b>	<b>Year</b>	<b>Location</b>
"Programa de Estabilización Fiscal y Reconstrucción Económica de Puerto Rico"	2009	PR
How to Properly Perform an Inventory Observation	2008	PR
Accounting for Uncertainty in Income Taxes	2008	PR
Attacking the Expert's Opinion	2008	PR
Fraud Risk Assessment: Implementation SAS 99 & Related Guidance	2008	PR
Adding Value Using Risk-Based Auditing	2008	USA
19 <sup>th</sup> Annual ACFE Fraud Conference (Boston)	2008	USA
Assessing the Effectiveness of Internal Control Over Financial Reporting Under Section 404 of the Sarbanes-Oxley Act	2008	PR
AICPA National Conference on Divorce	2008	USA
Selling the Invisible/an Effective Approach to Selling your Services	2008	PR
Train the Trainer	2008	PR
How to Be a Creative Trainer	2007	PR
National Conference on Fraud and Litigation Support Services	2007	USA
"Teoría y Aspectos prácticos en la valoración de daños económicos"	2007	PR
Expert Report Writing Workshop	2007	USA
Advanced Cross Examination Workshop	2007	USA
SEAK National Expert Witness Conference	2007	USA
Boomer Consulting, Inc.	2007	USA
ABA Forum on the Construction Industry	2007	PR
"El CPA y la Ética Profesional"	2007	PR
The Human Capital & Learning Symposium	2007	USA
Equity Financing for Puerto Rican Entrepreneurs	2007	PR
"Aspectos Prácticos en la Liquidación de Sociedad Legal de Bienes Gananciales y Herencia"	2006	PR
"Seminario de Construcción"	2006	PR
"Segunda Conferencia de Derecho de Construcción"	2006	PR

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<b>Seminar</b>	<b>Year</b>	<b>Location</b>
NACVA-Annual Convention (San Francisco)	2006	USA
ACFE Annual Conference (LVG)	2004	USA
"Primera Conferencia de Derecho de Construcción-UIA"	2004	PR
"Primera Conferencia Sobre Crímenes de Cuello Blanco-UIA"	2003	PR
2003 Uniform CPA Examinations Standard Setting Panel	2003	USA
Proving Construction Contract Damages	2003	USA
NACVA-Annual Convention-NYC	2003	USA
"Corrupción Gubernamental-ACFE PR"	2003	PR
Audit	2003	PR
Engagement / Planning / Monitoring Results	2003	PR
NACVA development institute (Phoenix)	2002	USA
GASB 34	2002	PR
"Corporación de Individuos"	2002	PR
FASB 141 & 142-NACVA	2002	PR
Valuation Issues in Dissenting Shareholder Actions & Sarbanes Oxley Act-NACVA	2002	PR
NACVA Business Valuation Courses (LVG)	2001	USA
12 <sup>th</sup> Annual ACFE Fraud Conference (Orlando)	2001	USA
CIA Review Course	2000	PR